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year is affected by the treatment
of the transaction to
which the summons relates."

(6) Subparagraph (A) of section
6621(c)(2) is amended by
adding at the end thereof the
following new flush sentence:

"The preceding sentence shall be
applied without regard
to any such letter or notice which is
withdrawn by the
Secretary."

(7) Clause (i) of section 6621(c)(2)(B) is
amended by striking
"this subtitle" and inserting "this title".

(d) AMENDMENTS RELATED TO SUBTITLE D.

26 USC 41 note.
11402(c) of

(1) Notwithstanding section
the Revenue
Reconciliation Act of 1990, the
amendment made by section
11402(b)(1) of such Act shall apply to
taxable years ending
after December 31, 1989.

(2) Clause (ii) of section 143(m)(4)(C) is
amended—

(A) by striking "any month of the
10-year period" and
inserting "any year of the 4-year
period".

(2) by striking "succeeding
months" and inserting
"succeeding years", and

(3) by striking "over the
remainder of such period
(or, if lesser, 5 years)" and inserting "to zero over the
succeeding 5 years".

(e) AMENDMENTS RELATED TO SUBTITLE E.

(1)(A) Clause (ii) of section 56(d)(1)(B)
is amended to read
as follows:

"(ii) appropriate adjustments in
the application of
section 172(b)(2) shall be made
to take into account
the limitation of subparagraph
(A)."

26 USC 56 note.
56(g)(1) and 56(a)(3)

(B) For purposes of applying sections
of the Internal Revenue Code of 1986
with respect to taxable
years beginning in 1991 and 1992, the
reference in such sections
to the alternative tax net operating loss
deduction shall be
treated as including a reference to the
deduction under section
56(h) of such Code as in effect before
the amendments made
by section 1915 of the Energy Policy Act of
1992.

(4) Clause (i) of section 613A(c)(3)(A) is
amended by striking
"the table contained in"

(5) Section 6501 is amended—

(6) by striking subsection (m)
(relating to deficiency

attributable to election under section 44B)
and by
redesignating subsections (n) and (o) as subsections (m)
and (n), respectively, and
(7) by striking "section 40(f) or
51(i)" in subsection
(m) (as redesignated by subparagraph (A)) and
inserting
"section 40(0, 43), or 51(i)"
(4) Subparagraph (C) of section 38(c)
(2) (as in effect on
the day before the date of the
enactment of the Revenue Rec-
onciliation Act of 1990) is amended by
inserting before the
period at the end of the first sentence
the following: "and
without regard to the deduction under
section 56(h)"
26 USC 53 note. (5) The amendment made by section
1913(b)(2)(C)(i) of
the Energy Policy Act of 1992 shall apply
to taxable years
beginning after December 31, 1990.
(f) AMENDMENTS RELATED TO SUBTITLE F.
(1)(A) Section 2701(a)(3) is
amended by adding at the end
thereof the following new subparagraph: